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**ARTS AND HUMANITIES COUNCIL OF  
SOUTHWEST LOUISIANA, INC.  
(A Non-Profit Corporation)**

**FINANCIAL STATEMENTS AND  
INDEPENDENT ACCOUNTANTS' REVIEW REPORT**

**August 31, 2011 and 2010**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date

**MAR 07 2012**

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# Langley, Williams & Company, L.L.C.

## CERTIFIED PUBLIC ACCOUNTANTS

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TEXAS STATE BOARD  
OF PUBLIC ACCOUNTANCY  
PUBLIC COMPANY  
ACCOUNTING OVERSIGHT BOARD  
CENTER FOR PUBLIC  
COMPANY AUDIT FIRMS

## INDEPENDENT ACCOUNTANTS' REVIEW REPORT

To the Board of Directors  
Arts and Humanities Council of Southwest Louisiana, Inc.  
Lake Charles, Louisiana

We have reviewed the accompanying statements of financial position of Arts and Humanities Council of Southwest Louisiana, Inc. (a nonprofit organization) as of August 31, 2011 and 2010, and the related statements of activities, functional expenses and cash flows for the years then ended. A review includes primarily applying analytical procedures to management's financial data and making inquiries of Council's management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the review in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. Those standards require us to perform procedures to obtain limited assurance that there are no material modifications that should be made to the financial statements. We believe that the results of our procedures provide a reasonable basis for our report.

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with accounting principles generally accepted in the United States of America.

Lake Charles, Louisiana  
December 22, 2011

ARTS AND HUMANITIES COUNCIL OF SOUTHWEST LOUISIANA, INC.

STATEMENTS OF FINANCIAL POSITION

August 31, 2011

(See Independent Accountants' Review Report)

	<u>2011</u>	<u>2010</u>
<b>ASSETS:</b>		
Cash and cash equivalents	\$ 67,646	\$ 67,977
Accounts receivable	<u>5,108</u>	<u>994</u>
Total current assets	72,754	68,971
 Property and equipment, net of accumulated depreciation	 <u>3,406</u>	 <u>1,156</u>
 Total assets	 <u>\$ 76,160</u>	 <u>\$ 70,127</u>
 <b>LIABILITIES AND NET ASSETS:</b>		
Accounts payable	\$ 1,405	\$ 4,759
Due to grant recipients	52,874	32,852
Accrued liabilities	<u>2,499</u>	<u>1,867</u>
Total current liabilities	56,778	39,478
 <b>NET ASSETS:</b>		
Unrestricted	<u>19,382</u>	<u>30,649</u>
 Total liabilities and net assets	 <u>\$ 76,160</u>	 <u>\$ 70,127</u>

See accompanying notes.

**ARTS AND HUMANITIES COUNCIL OF SOUTHWEST LOUISIANA, INC**

**STATEMENTS OF ACTIVITIES**

**For the Years Ended August 31, 2011 and 2010**

**(See Independent Accountants' Review Report)**

	<u>2011</u>	<u>2010</u>
<b>UNRESTRICTED NET ASSETS:</b>		
Revenues and other support:		
Memberships	\$ -	\$ 125
Fundraising	104,840	108,211
Arts camp	79,208	77,328
Grants	286,057	309,553
Interest and dividend income	255	415
Special projects	9,554	4,124
Donations	7,781	-
Miscellaneous	2,255	7,434
Total unrestricted revenues and other support	<u>489,950</u>	<u>507,190</u>
Expenses:		
Program expenses:		
Arts and Humanities Program	164,340	141,285
Decentralized Arts Program	220,558	226,741
Special projects	5,295	1,513
Support expenses:		
Management and general	53,890	43,221
Fundraising	57,134	51,597
Total expenses	<u>501,217</u>	<u>464,357</u>
Increase (decrease) in unrestricted net assets	<u>(11,267)</u>	<u>42,833</u>
Net assets, beginning of the year	<u>30,649</u>	<u>(12,184)</u>
Net assets, end of year	<u>\$ 19,382</u>	<u>\$ 30,649</u>

See accompanying notes.

ARTS AND HUMANITIES COUNCIL OF SOUTHWEST LOUISIANA, INC.

STATEMENT OF FUNCTIONAL EXPENSES

For the Year Ended August 31, 2011

(See Independent Accountants' Review Report)

	Program Services			Management and General	Fundraising	Total
	Arts and Humanities	Decentralized Arts	Special Projects			
Advertising	\$ 900	\$ -	\$ -	\$ -	\$ -	\$ 900
Arts camp	15,498	-	-	-	-	15,498
Arts fest	4,058	-	-	-	-	4,058
Bands	-	-	600	-	-	600
Bank charges	1,442	-	-	908	-	2,350
Coaching	-	-	1,027	-	-	1,027
Contract work	745	-	50	-	-	795
Depreciation	-	-	-	660	-	660
Employee benefits	1,060	-	-	440	130	1,630
Fundraisers expense	-	-	-	-	48,094	48,094
Grant expense	-	220,558	-	-	-	220,558
Insurance	-	-	-	4,720	-	4,720
Legal and professional	683	-	-	6,150	-	6,833
Meals and entertainment	710	-	-	-	-	710
Membership/subscription	1,555	-	-	-	-	1,555
Miscellaneous	796	-	582	-	-	1,378
Panel meeting	575	-	-	1,146	-	1,721
Payroll taxes	4,836	-	-	2,009	595	7,440
Postage	255	-	-	784	-	1,039
Professional development	94	-	-	153	-	247
Public relations	1,102	-	-	-	-	1,102
Rent	-	-	-	7,850	-	7,850
Repairs and maintenance	4,261	-	-	-	-	4,261
Salaries	105,688	-	-	26,259	7,780	139,727
Supplies	16,519	-	1,690	821	535	19,565
Telephone	2,790	-	-	1,990	-	4,780
Travel	773	-	-	-	-	773
T-shirts	-	-	1,346	-	-	1,346
Total expenses	<u>\$ 164,340</u>	<u>\$ 220,558</u>	<u>\$ 5,295</u>	<u>\$ 53,890</u>	<u>\$ 57,134</u>	<u>\$ 501,217</u>

See accompanying notes.

**ARTS AND HUMANITIES COUNCIL OF SOUTHWEST LOUISIANA, INC.**

**STATEMENTS OF CASH FLOWS**

**For the Years Ended August 31, 2011 and 2010**

**(See Independent Accountants' Review Report)**

	<u>2011</u>	<u>2010</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Increase (decrease) in net assets	\$ (11,267)	\$ 42,833
Adjustments to reconcile changes in net assets to net cash provided by operating activities:		
Depreciation	660	181
(Increase) decrease in:		
Accounts receivable	(4,114)	(994)
Increase (decrease) in:		
Accounts payable	(3,354)	(15,442)
Due to grant recipients	20,022	(19,412)
Accrued expenses	632	(931)
Net cash provided by operating activities	<u>2,579</u>	<u>6,235</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of equipment	<u>(2,910)</u>	<u>(919)</u>
Net cash used by investing activities	<u>(2,910)</u>	<u>(919)</u>
Net increase (decrease) in cash and cash equivalents	(331)	5,316
Cash and cash equivalents, beginning of year	<u>67,977</u>	<u>62,661</u>
Cash and cash equivalents, end of year	<u>\$ 67,646</u>	<u>\$ 67,977</u>

See accompanying notes.

ARTS AND HUMANITIES COUNCIL OF SOUTHWEST LOUISIANA, INC.

NOTES TO FINANCIAL STATEMENTS

August 31, 2011 and 2010

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of activities

The Arts and Humanities Council of Southwest Louisiana, Inc. was incorporated in 1979 as a nonprofit corporation organized under the laws of the state of Louisiana for the purpose of fostering, promoting, supporting, and providing, cultural events and arts programming of the highest quality for Southwest Louisiana. The Council is operated by staff with oversight by a volunteer Board of Directors. Accordingly, contributions to the Council are qualified as charitable donations.

Basis of accounting

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles.

Basis of presentation

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board Accounting Standards Codification, *Financial Statements of Non-For-Profit- Organization, (ASC 958-205)*. Under ASC 958-205, the Council is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

Public support and expenses

All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are restricted by the donor for specific purposes are reported as temporarily restricted or permanently restricted support that increases those net asset classes. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets in the statement of activities as net assets released from restrictions. The Council relies heavily on grants (government and other) and general public donations to support its operations.

Contributions of donated noncash assets are recorded at their fair market values in the period received. Contributions of donated services that create or enhance nonfinancial assets or that require specialized skills, are provided by an individual possessing skills, and would typically need to be purchased if not provided by donation, are recorded at their fair values in the period received. The Council receives donated services from unpaid volunteers who assist in program services during the year; however, these donated services are not reflected in the statement of activity because the criteria for recognition under FASB ASC 958-605-55-52 have not been satisfied.



ARTS AND HUMANITIES COUNCIL OF SOUTHWEST LOUISIANA, INC.

NOTES TO FINANCIAL STATEMENTS

August 31, 2011 and 2010

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)

Expenses are recorded when incurred in accordance with the accrual basis of accounting.

Grant revenue recognition

Grants that represent exchange transactions are recorded as a receivable when the grant is formally committed. Grants committed at year end which are applicable to the subsequent fiscal period are included in grants receivable and deferred revenue.

The Council receives grants which apply to programs whose duration extends into the subsequent year. Revenue is recognized on these grants each fiscal year based on a ratio of expenses incurred during the year to the total projected expenses of the program. At August 31, the unexpended portion of the grant is deferred. In the case of grants received for general operations that apply to a designated time period, income is recognized on a pro-rata basis.

Grants that represent contributed support are recognized in the same manner as promises to give.

Use of estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Cash and cash equivalents

For the purpose of the Statement of Cash Flows, the Council considers all highly liquid investments, with a maturity of three months or less when purchased, to be cash equivalents. The carrying value of cash and cash equivalents approximates fair value because of the short maturities of those financial instruments.

Property and equipment

Assets have been recorded at cost, or if donated at the approximate fair value at the date of donation. Depreciation is computed using primarily the straight-line method over the estimated useful life of each asset. Furniture and equipment is depreciated over 3-7 years.

The Council follows the practice of capitalizing all furniture and equipment in excess of \$500.

Membership dues and admission fees

Membership dues are recognized as revenue in the applicable membership period. Admission fees are recorded as revenue in the period when the fees are due.

ARTS AND HUMANITIES COUNCIL OF SOUTHWEST LOUISIANA, INC.

NOTES TO FINANCIAL STATEMENTS

August 31, 2011 and 2010

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)

Functional allocation of expenses

The costs of providing the various programs and other activities have been summarized on a program basis in the statement of activities. Accordingly, certain costs have been allocated among the programs benefited and supporting activities based on management's analysis of the benefit received by supporting and program services. Direct program expenses are allocated 100% to program services.

Donated Facilities

The Arts and Humanities Council of Southwest Louisiana, Inc. receives the free use of office space in the Central School facility. Contributions and expenses related to the donated office space amounting to \$5,392 have been reflected in the accompanying statement of activities.

NOTE 2 – ACCOUNTS RECEIVABLE

Accounts receivable consist primarily of fees dues from program services and are non-interest bearing. At August 31, 2011 and 2010, the accounts receivable balance was \$5,108 and \$994, respectively.

NOTE 3 – PROPERTY AND EQUIPMENT

Furniture and equipment at August 31, 2011 and 2010, consists of the following:

	2011	2010
Furniture	\$ 3,056	\$ 3,056
Equipment	24,889	21,978
	27,945	25,034
Less accumulated depreciation	(24,539)	(23,878)
	<u>\$ 3,406</u>	<u>\$ 1,156</u>

Depreciation expense for the years ended August 31, 2011 and 2010 were \$660 and \$181, respectively.

NOTE 4 – DONATED ASSETS AND SERVICES

There have been no amounts reflected in the statements for donated voluntary man hours since the criteria for recognition under FASB ASC 958-605-55-52 have not been satisfied. A substantial number of volunteers have donated significant amounts of their time to the Council's support and program services.

**ARTS AND HUMANITIES COUNCIL OF SOUTHWEST LOUISIANA, INC.**

**NOTES TO FINANCIAL STATEMENTS**

**August 31, 2011 and 2010**

**NOTE 5 – GRANTS FROM GOVERNMENTAL AGENCIES AND OTHER ORGANIZATIONS**

The summary of grants from governmental agencies and other organizations during 2011 and 2010 are as follows:

	<u>2011</u>	<u>2010</u>
State of Louisiana		
Division of the Arts	\$ 149,557	\$ 161,876
Office of Cultural Development	10,000	18,677
City of Lake Charles	39,000	39,000
Southwest LA Convention and Visitors Bureau	35,000	40,000
Calcasieu Parish Police Jury	50,000	50,000
Union Pacific Foundation	2,500	-
	<u>\$ 286,057</u>	<u>\$ 309,553</u>

**NOTE 6 – INCOME TAXES**

The Council is an exempt organization for federal and state income taxes under Section 501(c)(3) of the Internal Revenue Code.

The Council's form 990, Return of Organization Exempt from Income Tax for the years ending August 31, 2009, 2010, and 2011 are subject to examination by the IRS, generally for three years after they were filed.

**NOTE 7 – COMPENSATED ABSENCES**

Employees of the Council are entitled to paid vacation, paid sick days, and personal days off depending on job classification, length of service, and other factors. It is impractical to estimate the amount of compensation for future absences, and accordingly no liability has been recorded in the accompanying financial statements. The Council's policy is to recognize the costs of compensated absences when they are actually paid to employees.

**NOTE 8 – CONCENTRATION OF CREDIT RISK**

The Council maintains its cash accounts in two local commercial banks. Accounts are insured by the Federal Deposit Insurance Company (FDIC) up to \$250,000. At August 31, 2011, the Council had no uninsured cash balances.

**ARTS AND HUMANITIES COUNCIL OF SOUTHWEST LOUISIANA, INC.**

**NOTES TO FINANCIAL STATEMENTS**

**August 31, 2011 and 2010**

**NOTE 9 – CONTINGENT LIABILITIES**

The Council receives grants for specific purposes that are subject to review and audit by the agency providing the funding. Such reviews and audit could result in expenses being disallowed under the terms and conditions of the grants. In the opinion of management, such disallowances, if any, would be immaterial.

**NOTE 10 – ECONOMIC DEPENDENCY**

The Council receives the majority of its revenues from funds provided through various federal, state and private grants. If significant budget cuts are made at the federal state or local level, the amount of funds the Council receives could be reduced significantly and have an adverse impact on its operations. In 2010-2011 the Division of the Arts decreased the funding from \$169,831 in 2009-2010 to \$149,557 in 2010-2011 and the local agencies in Lake Charles assisted in helping to offset the budget reductions. The Council is currently working on more fundraising for the upcoming year.

**NOTE 11 – SUBSEQUENT EVENTS**

The Council evaluated its August 31, 2011 financial statements for subsequent events through December 22, 2011, the date the financial statements were available to be issued. The Company is not aware of any subsequent events which would require recognition or disclosure in the financial statements.

**ARTS AND HUMANITIES COUNCIL OF  
SOUTHWEST LOUISIANA, INC.**

**ATTESTATION REPORT**

**August 31, 2011**



# Langley, Williams & Company, L.L.C.

## CERTIFIED PUBLIC ACCOUNTANTS

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## INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

December 22, 2011

To the Board of Directors

Arts and Humanities Council of Southwest Louisiana, Inc.

Lake Charles, Louisiana

We have performed the procedures enumerated below, which were agreed to by the management of the Arts and Humanities Council of Southwest Louisiana, Inc. and the Legislative Auditor, State of Louisiana, solely to assist the specified parties in evaluating Arts and Humanities Council of Southwest Louisiana, Inc.'s compliance with certain laws and regulations during the year ended August 31, 2011. Management is responsible for the Arts and Humanities Council of Southwest Louisiana, Inc.'s compliance with those requirements. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those specified parties in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

### Federal, State, and Local Awards

1. Determine the amount of Federal, State and local award expenditures for the fiscal year by grant and grant year.

For the fiscal year ending August 31, 2011, the Council did not receive or expend any federal grants. The following are the expenditures for the state and local grants for the fiscal year ended August 31, 2011:

<u>State or Local Grant Name</u>	<u>Grant Year</u>	<u>Amount</u>
State of Louisiana Division of the Arts (DAF)	2011	\$ 92,327
State of Louisiana Division of the Arts (DAF)	2010	1,026
City of Lake Charles (City)	2010	4,610
	2011	13,332
Southwest LA Convention and Visitors Bureau (CVB)	2010	1,000
	2011	19,760
Calcasieu Parish Police Jury (CPPJ)	2010	510
	2011	34,296
Total expenditures		<u>\$ 166,861</u>

2. For each of the state and local awards, we randomly selected 6 disbursements for each award administered during the period under examination, provided that no more than 30 disbursements would be selected.
3. For the items selected in procedure 2, we traced the disbursements to supporting documentation as to proper amount and payee.

We examined supporting documentation for the disbursements and found that all payments were for the proper amount and made to the correct payees.

4. For the items selected in procedure 2, we determined if the disbursements were properly coded to the correct fund and general ledger account.

We examined supporting documentation for the disbursements and found that all payments were properly coded to the correct fund and general ledger account.

5. For the items selected in procedure 2, we determined whether the disbursements received approval from proper authorities.

We examined supporting documentation for the disbursements and found that all payments received proper approval from proper authorities.

6. For the items selected in procedure 2, for state and local awards, we determined whether the disbursements complied with the grant agreement, relating to:

**Activities allowed and unallowed:**

We reviewed the previously listed disbursements for types of services allowed or not allowed. There were no findings.

**Eligibility**

We reviewed the previously listed disbursements for eligibility requirements. There were no findings.

**Reporting**

We reviewed the previously listed disbursements for reporting requirements. There were no findings.

7. For the programs selected for testing in procedure 2 that had been closed out during the period under review, we compared the close-out report, when required, with the entity's financial records to determine whether the amounts agree.

There were no programs closed out during the period under review.

**Meetings**

8. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:12 (the open meetings law).

The Council is only required to post notice of each meeting and the accompanying agenda on the door of the Council's office building. Management does properly post the notice of the meetings as evidenced by observation.



## Comprehensive Budget

9. For all grants exceeding \$5,000, determined that each applicable federal, state or local grantor agency was provided with a comprehensive budget of those grants that included the purpose and duration, and for the state grants, included specific goals and objectives and measures of performance.

The Council provided comprehensive budgets to the applicable grantor agencies for the programs mentioned previously. These budgets specified the anticipated uses of the funds, estimates of the duration of the projects and plans showing specific goals and objectives and measures of performance.

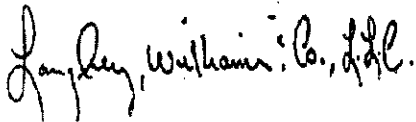
## Prior Comments and Recommendations

10. We reviewed any prior year suggestions, recommendations, and/or comments to determine the extent to which such matters have been resolved.

In the agreed-upon procedures engagement for the year ended August 31, 2010, we reported that two disbursements were credit card statements that had no proper proof of approval from the executive director. Both exceptions were resolved in the current year by management.

We were not engaged to, and did not perform an examination, the objective of which would be the expression of an opinion on compliance. Accordingly, we do not express such an opinion. Had we performed additional procedures, others matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of management of the Arts and Humanities Council of Southwest Louisiana, Inc., the State of Louisiana Legislative Auditor, and the applicable state grantor agencies and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited. Under Louisiana Revised Statutes 24:513, this report is distributed by the Legislative Auditor as a public document.



Lake Charles, Louisiana  
December 22, 2011

**LOUISIANA ATTESTATION QUESTIONNAIRE**  
(For Attestation Engagements of Quasi-public Agencies)

11/17/2011 (Date Transmitted)

ARTS AND HUMANITIES OF SOUTHWEST LOUISIANA

LANGLEY, WILLIAMS & CO. LLC

(Auditors)

In connection with your review of our financial statements as of 08/31/11 and for the period then ended, and as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulation and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of (date of completion/representation).

**Federal, State, and Local Awards**

We have detailed for you the amount of federal, state and local award expenditures for the fiscal year, by grant and grant year.

Yes ☒ No ☐

All transactions relating to federal, state, and local grants have been properly recorded within our accounting records and reported to the appropriate state, federal, and grantor officials.

Yes ☒ No ☐

The reports filed with federal, state, and local agencies are properly supported by books of original entry and supporting documentation.

Yes ☒ No ☐

We have complied with all applicable specific requirements of all federal, state, and local programs we administer, to include matters contained in the OMB Compliance Supplement, matters contained in the grant awards, eligibility requirements, activities allowed and unallowed, and reporting and budget requirements.

Yes ☒ No ☐

### Open Meetings

Our meetings, as they relate to public funds, have been posted as an open meeting as required by R.S. 42:1 through 42:13 (the open meetings law).

Yes ☒ No ☐

### Budget

For each federal, state, and local grant we have filed with the appropriate grantor agency a comprehensive budget for those grants that included the purpose and duration, and for state grants included specific goals and objectives and measures of performance

Yes ☒ No ☐

### Prior Year Comments

We have resolved all prior-year recommendations and/or comments.

Yes ☒ No ☐

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the federal, state, and local grants, to include the applicable laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We will also disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies any known noncompliance that may occur up to the date of your report.

11/17/11 Sally Cappel Secretary Sally Cappel  
Date

Amanda White Treasurer Amanda White  
Date

Paula Mosca Gillard President Paula Mosca Gillard  
Date